

CLASS TITLE: ASSISTANT CHIEF REVENUE AGENT (TAXATION)

Class Code: 02682501
Pay Grade: 36A
EO Code: B

CLASS DEFINITION:

GENERAL STATEMENT OF DUTIES: Within the Department of Revenue (DOR) Division of Taxation, to assist a Chief Revenue Agent and/or Assistant Section Chief in the planning, organization, coordination, and review of the work of a staff engaged in the conduct of an audit program involving comprehensive tax audits of accounting and related financial records or reports to determine taxpayer liability under the State's tax law, or, as assigned, to assist a Chief Revenue Agent and/or Assistant Section Chief in planning, organizing, coordinating and directing the work of a staff engaged in the conduct of a large state tax program under the State's tax law involving the determination and assessment of taxpayer liability; to assist in supervising the work of a staff engaged in providing tax assessment, auditing, analytics, collection, enforcement, fiscal, personnel, processing, and clerical services in the Division of Taxation; and to do related work as required.

SUPERVISION RECEIVED: Works under the general supervision of a Chief Revenue Agent and/or Assistant Section Chief from whom assignments are received with latitude for the exercise of initiative and independent judgment; work is reviewed through conferences and submitted reports for results obtained and conformance to laws, departmental or agency policies, objectives, rules and regulations, and accepted auditing methods, practices and techniques.

SUPERVISION EXERCISED: Assists in planning, organizing, coordinating and directing the work of a professional and clerical staff; reviews work in process and/or upon completion for results obtained and conformance to laws, departmental or agency policies, objectives, rules and regulations, and accepted auditing methods practices and techniques.

ILLUSTRATIVE EXAMPLES OF WORK PERFORMED:

Within the Department of Revenue (DOR) Division of Taxation, to assist a Chief Revenue Agent and/or Assistant Section Chief in the planning, organization, coordination, and review of the work of a staff engaged in the conduct of an audit program involving comprehensive tax audits of accounting and related financial records or reports to determine taxpayer liability under the State's tax law, or, as assigned, to assist a Chief Revenue Agent and/or Assistant Section Chief in planning, organizing, coordinating and directing the work of a staff engaged in the conduct of a large state tax program under the State's tax law involving the determination and assessment of taxpayer liability.

To assist in supervising the work of a staff engaged in providing tax assessment, auditing, analytics, collection, enforcement, fiscal, personnel, processing, and clerical services in the Division of Taxation.

To assist in developing and supervising special auditing and related investigational programs designed to obtain the maximum determinations of taxpayers' liability based on applicable statutes, regulations, and related policy, and to directly engage and participate in complex audits as needed.

To consistently review and provide feedback regarding the effectiveness of assigned auditing and investigational programs, and to make recommendations to a superior to improve the methods and procedures applied in such programs.

As assigned, to conduct and/or participate in audit conferences with taxpayers, their attorneys and/or accountants regarding audit findings and tax liability and, when unable to resolve controversial or disputed matters within the framework of established law, rules and regulations or policies, to prepare necessary reports thereon for review and further action.

To prepare material for use in the prosecution of delinquent accounts and for the prosecution of those who have violated the provisions of the tax laws.

As assigned, to conduct hearings, interviews or conferences for the purpose of clarifying or adjudicating matters involving tax liability and, when necessary, to advise on matters pertaining to the interpretation of the various provisions of the tax laws.

To interpret and apply the various provisions of the tax laws dealing with taxpayer liability, determinations, assessments and collections, or other comparable tax provisions under the law and to consult with a superior in difficult cases or on matters of law interpretation.

To assist superiors in the development of policies, rules, and regulations necessary for the enforcement of the various provisions of the tax laws.

As required, to represent the Division of Taxation in hearings.

To do related work as required

REQUIRED QUALIFICATIONS FOR APPOINTMENT:

KNOWLEDGE, SKILLS AND CAPACITIES: Knowledge of the principles, practices and techniques of accounting and the pertinent provisions of the State's tax laws, rules and regulations dealing with taxpayer liability; the ability to apply such knowledge, as assigned, in assisting in planning, organizing, coordinating and directing the work of a staff engaged in the conduct of a field audit program or a large State tax program involving the determination and/or assessment of taxpayer liability; the ability to interpret, explain and apply the various provisions of the State's tax laws, rules and regulations dealing with taxpayer liability, determinations, assessments and collections, or other comparable tax provisions under the law; the ability to testify at and/or conduct hearings, interviews or conferences with taxpayers, or their appointed representatives, to clarify or adjudicate matters involving tax liability; the ability to present findings of an audit to a taxpayer and attempt to reach an agreement on the determination of tax liability; the ability to assist superior in the development of policies, rules and regulations necessary for the enforcement of the various provisions of the State's tax laws; the ability to establish and maintain effective working relationships with taxpayers and to assess and explain tax determinations made and/or audits performed; and related capacities and abilities.

EDUCATION AND EXPERIENCE:

Education: Possession of a Bachelor's degree from a college of recognized standing with specialization in Accounting, Legal Studies, Finance, Business Administration, or a closely related field; and

Experience: At least three (3) years of employment as a Principal Revenue Agent and/or Principal Tax Auditor and/or in a highly responsible legal, auditing or accounting position involving assisting in the supervision of a staff engaged in the preparation, examination or auditing of financial records for the preparation and filing of tax returns or the determination and/or assessment of taxpayer liability.

Or, Possession of a Master's degree from a college of recognized standing with specialization in Accounting, Law, Finance, Business Administration, or a closely related field and at least one (1) year of employment as a Principal Revenue Agent, Principal Tax Auditor and/or in a highly responsible legal, auditing or accounting position involving assisting in the supervision of a staff engaged in the preparation, examination or auditing of financial records for the preparation and filing of tax returns or the determination and/or assessment of taxpayer liability.

Class Created: November 21, 2021